
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 233

LANDFILL TAX

The Scottish Landfill Tax (Prescribed Landfill Site Activities) Amendment Order 2022

Approved by the Scottish Parliament

<i>Made</i>	- - - -	<i>at 11.04 a.m. on 1st</i>
		<i>July 2022</i>
<i>Laid before the Scottish</i>		<i>at 2.30 p.m. on 1st</i>
<i>Parliament</i>	- - - -	<i>July 2022</i>
		<i>at 5.00 p.m. on 1st</i>
<i>Coming into force</i>	- -	<i>July 2022</i>

The Scottish Ministers make the following Order in exercise of the powers conferred by section 6 of the Landfill Tax (Scotland) Act 2014(1) and all other powers enabling them to do so.

Citation and commencement

1. This Order may be cited as the Scottish Landfill Tax (Prescribed Landfill Site Activities) Amendment Order 2022 and comes into force at 5.00 p.m. on 1 July 2022.

Amendment of the Scottish Landfill Tax (Prescribed Landfill Site Activities) Order 2014

2. The Scottish Landfill Tax (Prescribed Landfill Site Activities) Order 2014(2) is amended in accordance with articles 3 and 4.

3. In article 2 (interpretation)—

(a) for the definition of “cell bund” substitute—

““cell bund” or “cell wall” means a structure within a disposal area which separates or contains units of waste;”,

(b) after the definition of “haul road” insert—

““impermeable layer” means the geological barrier, whether formed of a single mineral layer or such mineral layer combined with an artificial sealing liner or cap, located at the external facing perimeter of a landfill cell, that has the function of preventing the escape of liquids or gases from that landfill cell;

(1) 2014 asp 2.

(2) S.S.I. 2014/367.

“landfill cell” means a unit or structure within a landfill site formed of an impermeable layer at its base and sides and, save where the cell only contains inert material, at the top of the unit or structure;”.

4. In article 3(1) (prescribed landfill site activities)—
- (a) in sub-paragraph (d) after “cell bund” insert “or cell wall”,
 - (b) in sub-paragraph (g) for “disposal area” substitute “landfill cell”,
 - (c) omit “and” at the end of sub-paragraph (g),
 - (d) for sub-paragraph (h) substitute—
 - “(h) any other use of material in a landfill cell, other than—
 - (i) the use of material to form a layer immediately above the base of that cell and which performs the function of drainage,
 - (ii) the insertion of pipes, pumps or associated infrastructure into a landfill cell for the purposes of the extraction or control of surplus liquid or gas from or within that cell,
 - (iii) the use of plant or equipment for waste or environmental management purposes; and”,
 - (e) after sub-paragraph (h) insert—
 - “(i) any other landfill site activity to which paragraph (2) applies.”.

St Andrew’s House,
Edinburgh
At 11.04 a.m. on 1st July 2022

TOM ARTHUR
Authorised to sign by the Scottish Ministers

Status: *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Scottish Landfill Tax (Prescribed Landfill Site Activities) Order 2014 to prescribe additional landfill site activities for the purposes of section 6 of the Landfill Tax (Scotland) Act 2014. The effect of this is that the additional prescribed activities will be treated as disposals and will be subject to Scottish landfill tax.